

LETTERS  
OF  
CORRESPONDENCE

BETWEEN  
THE MAGISTRATES OF EDINBURGH AND THE LATE  
PROVOST ELDER.

ANSWERS  
TO  
THOMAS SMITH Esq.

BY THE  
OLD MAGISTRATE AND IMPARTIAL CITIZEN;  
WITH NOTES AND OBSERVATIONS ON EACH.

ALSO  
AN ACCOUNT OF THE EDINBURGH ALE DUTY, FROM  
THE COMMENCEMENT OF THE TAX.

WITH A SHORT ANSWER TO A LETTER FROM A BUR-  
GESS AND GUILD BROTHER OF EDINBURGH, &c.

THE WHOLE DRAWN UP BY

CRITO,  
WITH AUTHORITY OF THE OLD MAGISTRATE.

EDINBURGH:  
PRINTED BY C. STEWART AND CO.  
FORRESTER'S WYND,

1799



PRINTED BY C. BENTLEY AND CO.  
TOBACCOERS WINE

1797



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## P R E F A C E.

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FROM a late Advertisement which appeared in the Newspapers, the public were naturally led to expect a considerable publication respecting the affairs of Edinburgh; also Proofs, that the late Dr Gilbert Stuart, and Junius, were one and the same person. Respecting the first part, it was intended to be composed for the most part of private letters; which, if published, would have thrown a considerable light upon the politics of this city; but upon an attentive consideration, it was thought more adviseable to suppress them. As to Junius, the Old Magistrate being disappointed in receiving some material letters from a Gentleman in London, who is now in Wales, he is under the necessity of delaying that important work for a few months, which he flatters himself will, however, be not less esteemed, although deprived of the name of Mr Smith, to introduce it to the notice of the world.

CRITO.

P R E F A C E

From a late advertisement which appeared in the  
press, the reader was apprised of the fact that  
considerable progress had been made in the  
publication of the first volume of the  
work, and that the second volume was  
now in the hands of the printer. It was  
the hope of the author that the work  
would be published in a more complete  
form than the first volume, and that  
it would be more acceptable to the  
public. The author has endeavored to  
improve the work in every particular,  
and to make it more useful and  
interesting to the reader. He has  
added many new facts and  
observations, and has endeavored  
to make the work more complete  
and more valuable than the first  
volume. He has also endeavored  
to make the work more interesting  
and more useful to the reader.

CHICAGO

*Letter from Baillies Dalrymple, Smith, and Hall, to the  
Lord Provost, at Peterhead.*

*Edinburgh, 1st August 1798.*

MY LORD PROVOST,

THE importance of the subject to which this letter relates, we trust, will plead to your Lordship a sufficient apology for giving you the trouble of it \*.

It has for many years past been usual, about or before this period of the season, to have it understood (as we are informed) in what way the succession to the Chair of the Chief Magistrate was to be disposed of at the ensuing Michaelmas †.

It is owing, perhaps, to your Lordship's unavoidable, and much regretted absence from us, that such an understanding, in the present case, has not already taken place—but although there be yet sufficient time for making the necessary arrangements in this respect, the circumstance of holding them in apparent suspense, has occasioned various out-of-door reports ‡ on the subject, and various candidates are consequently talked of, if not actually in the field.

A

Such

\* The style of this letter, the ingenuity of expression, and, above all, the frequent mention of reports going abroad, so much resemble the manner of that gentleman who lately disclosed a plot, before unheard-of, to the Town Council of Edinburgh, that I hope Messrs Dalrymple and Hall will not be surpris'd, if, in making my remarks upon this epistle and the other, likewise signed by them, I address myself solely to Mr Smith. That late magistrate's reputation as a schemer and author is also much better known to the public.

† The election of the Chief Magistrate to the City of Edinburgh was always understood to be fixed before the term of Martinmas, until the year 1798, when Thomas Smith, Esq. was one of the Bailies.

‡ Previous to the date, or rather the publication of this letter, the minds of the public were never disquieted either by reports, plots, or council addresses.



Such reports, when carrying with them somewhat the appearance of probability, are, as your Lordship must be sensible, highly interesting to the members of Council \*, who are consequently led to give the subject some consideration; hence some may think one way, and some may think another.

It cannot, however, tend to any good purpose to keep this matter in suspense, and so to make it subject to a variety of opinions; but, on the contrary, it seems desirable, that an early determination should be come to †.—In this view, we consider it to be our duty, in the first place, to apprise your Lordship, that such reports are abroad, and obtaining a considerable degree of credit;—at the same time candidly to state it to your Lordship as the *wish* both of ourselves, and of many other members of Council, that the Chair should, at the ensuing election, be presented to Sir James Stirling—a gentleman who has on two former occasions served that honourable office, at once with credit to himself and advantage to the community, and who is the particular friend of your Lordship ‖.

Knowing, as we do, that the sentiments of many of our brethren are in unison with our own, we have been at some pains also to learn the sentiments of Sir James Stirling upon this matter, and we find, that  
although

\* Reports of intrigue, and of anti-Stirling candidates taking the field, were certainly interesting to Mr Smith and his friends.

† In order to satisfy those men who are possessed of the same acuteness with Mr Smith, and who had as much interest in the business, it was certainly proper that an early determination should be come to, and that Provost Elder should be apprised that such odious reports were gaining a considerable degree of credit.

‖ Provost Elder, I believe, was always of opinion, that both Mr Smith and his friends were the eager supporters of Sir James Stirling.

although he declines to solicit the appointment, he will serve the office if chosen \*.

But, in making this communication to your Lordship, we presume not to state the sentiments of some of those members of superior standing in the Council, who—from situation—from abilities—from the extent and value of their services—might naturally be suggested as fit persons to succeed your Lordship †—for if it be true that they *are* candidates, they cannot disapprove of our fairly expressing to your Lordship the wish above mentioned; and they will judge of the reason for our want of communication with them upon it, with that honour and liberality for which their conduct in private life is so much distinguished, and without imputing it in any degree to personal disrespect.—If, on the other hand, they are not candidates, and have entertained no views towards the succession, what we have thus respectfully submitted, can neither injure them nor give them offence.

Although many members of Council have fully expressed to us their wish on that subject, it may not be improper, though we trust it is unnecessary to add, that this, as well as every other arrangement in the Council, to which we, on any account or consideration, can give countenance, shall proceed only on the footing of preserving entire, and of supporting, as heretofore,

\* It would have been a matter of curious calculation, if Mr Smith had here given an accurate statement of the pains, as also of the time he had taken to learn the sentiments of Sir James Stirling upon this important question.

† It is somewhat difficult to discover whether Mr Smith bestows those encomiums of praise upon his rivals in Council seriously or *cum grano salis*; as he tells us in a following letter, that those very men whose abilities and services he here extols, were persons he could not approve of, and to whom he should think it dishonourable to submit.—Ambiguity of expression is, however, no thing uncommon in the literary productions of that dismissed Magistrate.

heretofore, the interest of Mr Dundas, in the city, leaving matters as we found them \*.

With respect to ourselves—we anxiously hope your Lordship, in consideration of your long absence and great distance from us—will excuse the trouble we occasion to you, and the freedom we take in writing this letter, as well as for expressing sentiments produced by our thorough acquaintance with, and attachment to, a most respectable gentleman, and also from a conviction of his being at present the most eligible person for the office in question †.

We have the honour to be, &c. &c.

(Signed) WILLIAM DALRYMPLE.  
THO<sup>r</sup>. SMITH.  
W<sup>m</sup>. HALL.

*Sir James Stirling, Bailie Jackson, and Mr Thomas Hay the City Chamberlain, all wrote to the Lord Provost at the same time upon the same subject. The Lord Provost returned for answer to Sir James Stirling, that he would support him, as his successor to the Chair, against all mankind.*

*Letter from Bailie Jackson to the Members of the Town Council.*

SIR,

As Preses of Council, I consider it my duty to inform you, that the Lord Provost is expected in town on Wednesday or Thursday next.

In

\* For the truth of this assertion we shall refer the reader to the observations of the Old Magistrate.

† When the late Provost Elder was to retire from Council, the public were fully convinced, without Mr Smith informing them, that Sir James Stirling was a most eligible person for his successor.



In the meantime, from respect to his Lordship, may I request that you will be so good as come under no engagements relative to the elections, until his Lordship shall have an opportunity of personally expressing his own sentiments on that subject. I am very respectfully,

SIR,

Your most obedient servant,

Edinburgh, }  
Aug. 20. 1798. }

(Signed) JAMES JACKSON.

*Letter from Bailie Smith in answer to Bailie Jackson.*

SIR,

Edinburgh, 21st August 1798.

I AM favoured with your letter of last night, informing me, as Preses of the Council, that the Lord Provost is expected in town on Wednesday or Thursday next; and requesting that, from respect to his Lordship, I may come under no engagement relative to the elections, until his Lordship shall have an opportunity of personally expressing his own sentiments on that subject.

I beg leave to return you my thanks for this communication; and to assure you that I am incapable of wilfully doing any act that could be considered as in the slightest degree disrespectful to the Lord Provost: at the same time I consider it but right to inform you, in answer to your letter, that for some past I have been perfectly well acquainted with the sentiments of his Lordship upon this matter, and that I consider him as engaged to support Sir James Stirling as his successor to the Chair. It will not, therefore,  
be

be matter of surprise to you to be informed that I too am engaged for the same purpose ; and further, that I understand the liberal interpretation of my engagement to be, not merely for the election of a Chief Magistrate, but also to support Sir James Stirling in the choice of such gentlemen as it may be his wish to have along with him, provided they be the friends of Mr Dundas.\*

I have the honour to be, &c.

(Signed) THO. SMITH.

*Letter from Mr Secretary Dundas to the Lord Provost.*

MY LORD, *Edinburgh, 28th August 1798.*

It is with very sincere regret that I learned, some time ago, and which has been confirmed to me since my arrival here, that there existed divisions and a difference of parties in the Council of Edinburgh. At a moment when it is the duty of every good subject of Great Britain to lay aside all paltry considerations, and to look only to the great interests which ought to occupy the attention of every good citizen, I lament that the metropolis of Scotland should allow themselves to be distracted by objects of so inferior a nature, as who should occupy this or the other seat in the Council. It is the first time since I was connected with the City of Edinburgh that I have perceived any such spirit among you ; and least of all should I expected to have seen it at a time when

\* Mr Smith's attachment to Sir James Stirling no person will doubt ; but as to the sincerity of his regard to Mr Dundas, we are again obliged to refer the reader to the Old Magistrate and the Impartial Citizen.

when Provost Elder presided over them. Delicacy prevents me enlarging further on this topic; but I beg your Lordship distinctly to understand, that, in so far as I am personally concerned, I must disclaim all professions of friendship from any persons who think themselves at liberty to hurt your feelings at the conclusion of your magistracy. If the City of Edinburgh has any desire to close their political connection with me, it will cost them no trouble; a hint from them will do the business; but, as that connection began in concert with you, it cannot continue at the expence of any injury done to your feelings; and your Lordship is at liberty to convey that sentiment to any of my constituents with whom you conceive it will have weight.

I have the honour to be, &c.

(Signed) HENRY DUNDAS.

*Letter from Bailies Dalrymple, Smith, and Hall, to the Lord Provost.*

MY LORD, *Edinburgh, 10th September 1798.*

We are extremely sorry to find ourselves under the necessity of addressing this letter to your Lordship in explanation of our conduct, or that any explanation should be necessary with you, for whom we entertain the greatest respect, and from whom we never had any concealments; but we are compelled to this measure, because we think ourselves warranted in saying that there ought not at present to subsist betwixt us the smallest jarring of sentiment, and we are anxious that every circumstance bearing upon our conduct should be explicitly known and understood.

We



We have been accustomed to commune with your Lordship upon all matters falling under our administration, whether politically or magisterially, and it has been our steady wish that no public measure should be concerted or brought into effect without your Lordship's advice and perfect approbation.

Entertaining those sentiments, no persons could more sincerely regret than we did, either the long absence of your Lordship from Edinburgh, or the unhappy occasion of it, especially at a time when there were in agitation schemes respecting the future election of the Magistrates of this city; schemes which met with our decided disapprobation, both on account of the quarter in which they originated; and of the persons who were the objects of them, and to which we were persuaded your Lordship could never be prevailed upon to give your countenance.\*

A report was industriously raised and propagated, during your residence in the country, that Sir James Stirling had expressly declined to become the successor of your Lordship as Chief Magistrate, and we could not help thinking the report was raised to serve some improper purpose; for upon conversing with Sir James, we found, that he never had entertained or expressed any such idea. We discovered, upon inquiry, that this was a part of an artful plan devised to delude us, and the rest of the Council, into a measure which eventually would have thrown the government of the City into the hands of persons of whom we could not approve, and have put it very much under

\* These were the very persons whom Mr Smith in his first letter said were men, who, from their abilities, and from the extent and value of their services, might naturally be suggested as fit persons to succeed Provost Elder.

der the influence of a man to whom we could not think it honourable to submit. \*

Matters being thus situated, we thought it our duty to write to your Lordship to Peterhead, that we might be timeously acquainted with your intentions, and that we might act, as we had uniformly done, by your express direction and advice. It afterwards appeared, that, much about the same time, Sir James Stirling had written to your Lordship, and you have since informed us that both of these letters, together with one from Mr Jackson, and another from Mr Thomas Hay the City Chamberlain, all upon the same subject, reached you by one post. Your Lordship did not address to us, particularly, any answer to our letter, but you wrote unequivocally to Sir James Stirling, which proved most satisfactory to us all, and put an end at once to our apprehensions and our fears.

With this answer, Sir James Stirling, it seems, waited immediately upon the Lord Advocate, from whom, in name of his Right Honourable friend, he received his hearty approbation, as well as his permission to communicate the same to his friends in the Council, in order to secure his election as Chief Magistrate.

Carrying alongst with us, in this manner, the approbation of those we most valued, we gave our decided promise, and publicly declared our resolution *fully and unequivocally to support Sir James Stirling*; a

B

Gentleman

\* This report appears to be something of the same nature as the wonderful plot, both fabricated, in order to bring to light the musty cash books of the city of Edinburgh.

Gentleman whose abilities are confessed, whose political principles assimilate with our own†, and whose activity and steadiness render him the fittest person of our acquaintance to succeed your Lordship in an administration which has been so acceptable and advantageous to the community. This arrangement gave us the greater satisfaction that it fully accorded with our unalterable political attachment to our present Right Honourable Representative; his patronage being esteemed by us not less honourable than it has proved beneficial to the City of Edinburgh and its inhabitants.

Although we were fully persuaded that the Gentlemen above alluded to would not remit in their most assiduous exertions to obtain their object, we rested ourselves contented in the persuasion, during your Lordship's absence, that it was impossible for them to find countenance to those endeavours amongst any class of men in Edinburgh, especially in opposition to the weight of your Lordship's interest, so sacredly pledged; in opposition to the interest of our Right Honourable Representative, also so sacredly pledged by the Lord Advocate; and in opposition to the personal merit and influence of Sir James Stirling himself; such being, altogether, a body of influence which we have ever reckoned, and do now consider, as united in one sentiment; with which we hold ourselves unchangeably connected; and against which the little cabals of restless minds could never possibly prevail.

We were, however, not a little surprised, when,  
immediately

† It would rather have been more modest in Mr Smith, instead of asserting, to have hoped, that the political principles of Sir James Stirling were equally correct as his own.



immediately previous to your Lordship's return to town, and some weeks after you had committed yourself to Sir James Stirling, a letter from Mr Jackson, as Preses of the Council in your Lordship's absence, was circulated amongst us, requesting that " we might come under no engagements relative to the elections, until your Lordship should have an opportunity of personally expressing your own sentiments on that subject." It is but just to your Lordship to say, that on the day after this letter was written, one of our number, when attending a Committee of the Council, at which Mr Jackson was present, demanded information of him, whether this letter was to be understood as coming from himself, or at the desire, and with the participation of the Lord Provost? To which Mr Jackson explicitly answered, that it was from *himself alone*.

At this time it was impossible that Mr Jackson could be entirely ignorant of what had passed betwixt your Lordship on the one part, and Sir James Stirling and his friends on the other; and, in particular, he must have known, that you never was, and never could be concerned in crippled or disjointed politics. He must have known, too, that your honour, which never can be impeached, was pledged to Sir James Stirling, and could not admit of the idea that it was, indeed, giving him your support if you voted for *his* election, but at the same time voted *against* his Council.

We were happy to be informed very lately, that when certain of our friends, one after another, came to be closetted with your Lordship and some of your confidential advisers, and when these attendants of your Lordship were labouring to demonstrate, that a man, after promising to vote for, and support a Chief Magistrate,

Magistrate, might very conscientiously vote against his Council and his measures, provided he only voted for *placing him in the Chair*.—Your Lordship, with patience, and, we believe, with pleasure, heard the candid answers of Sir James's friends. They stated, that they understood themselves to mean, by the word support, a support that was general, cordial and effectual, not a support in one thing, and an opposition in another, for that otherwise the Chair itself would become a cypher; it would not possess that degree of power and influence which was indispensably necessary to an easy, an honourable, and an upright government of the concerns of the city. When the conversation closed, your Lordship, with that integrity of heart which is the characteristic of all your actions, frankly admitted, in reply, that such being their construction of the terms of their engagement, they would perform the part of *honest men* in acting up to it. At the same time, it was not distinctly avowed by the Gentlemen present on behalf of your Lordship, what were the precise ends they wished to accomplish by pointing so strongly to this object. Was it from a want of confidence in Sir James Stirling? No; for otherwise, neither your Lordship, nor Mr Dundas, nor ourselves, to all of whom he is well known, would have approved of him. Was it from want of ability in Sir James? No; this will not be pretended even by his enemies, if he has any. Was it, that although *your Lordship* was pledged to support Sir James, these other Gentlemen, your friends, *were not pledged*; and that they wished, previously to the election of Chief Magistrate, to bring in such a Council as would yet *disappoint* him, and *favour* them, than which, from the constitution of the Council, and with an adequate strength, nothing is so completely easy?

Or

Or was it, that although they could not in decency object to go along with your Lordship in supporting Sir James for the Chair, they wished, notwithstanding, to elect such a Council as should be so inimical to him and his measures, that they hoped his spirit would yet induce him to *decline* the honour of the appointment? Or was it, that since Sir James must at all events be Chief Magistrate at this election, they wished so to pack the Council that *they* should possess the absolute government, and that against the next election, two years hence, they might be certain to succeed, whether it should be agreeable to Sir James Stirling and his Council at that time or not, or whether it should even be for the honour and interest of the City? Or was it, my Lord, from the kind, the friendly, the disinterested motive of doing homage to “the *feelings* of your Lordship at the conclusion of “your Magistracy?” These are questions which we cannot pretend to answer.

As we had no sinister views, no concealments, no plans which needed the support of deception, we immediately informed Mr Jackson, in answer to the circular letter, of the engagements we had come under in concert with your Lordship, and thus acting with steadiness, uniformity, and candour, we considered ourselves entitled not only to your approbation, but more especially to the approbation of the Right Honourable Secretary; for we were at the same time acting in concert with his best friends, and in support of one of his oldest, most respectable, and steady adherents, who had contributed in no small degree to secure to him the undivided possession of the political influence of Edinburgh.

A short while after your Lordship's return to town, when we had the honour of a conference with you  
upon



upon this business, we perceived with regret, that some designing men had been endeavouring to give you unjust impressions of our conduct, but upon detailing therise and progress of the whole of this affair, and showing by what accident it was that we happened to be at all engaged in it, we had much satisfaction in receiving, generally, your approbation, while you heartily concurred in an opinion delivered by us, that if your Lordship had not been from home, nothing of all this could have happened.

At this interview, we put it in your power to put an end to whatever differences then subsisted, by our unequivocal offer to vote for whatever Council you and Sir James Stirling should, upon a conference, approve; but this you was pleased to decline, saying, there was no occasion for it, for *that all disputes should be forgotten*. After your Lordship had said so, we could entertain no doubt that your recommendation to those Gentlemen styling themselves your friends, would prevail, and that Sir James Stirling would be installed as Chief Magistrate amidst a Council agreeable to his own mind. To your Lordship this measure could neither appear unreasonable, nor unprecedented; for, two years ago (to go no farther back) when your Lordship came into office as the successor of Sir James Stirling, that Gentleman most properly and respectfully applied to your Lordship to know Who were the Magistrates, &c. you wished to have along with you? Your Lordship *made your choice*, and had them elected accordingly.

But from circumstances that have since occurred, we are not without our doubts how far your Lordship was enabled, even at the time of the above mentioned conference, to accede to our proposition of supporting such a Council as should be named by you  
and

and Sir James Stirling jointly; one of our friends having, more recently, made the *very same* proposal to your Lordship, but in presence of one of the Gentlemen actively engaged in opposition to us, and in your Lordship's presence, the proposition was declared, by that Gentleman, to be inadmissible; in which opinion your Lordship appeared to acquiesce.

It having been our ardent wish that Mr Dundas should be convinced of the purity of our intentions, and the rectitude of our conduct during the whole of this business, we, by his own appointment, called at his lodgings for that purpose, but had not the happiness to find him at home. Being convinced, however, that your Lordship as yet accorded with us in every sentiment, and every object we had in view, we entertained no doubt that you would embrace an early opportunity of explaining every circumstance to his satisfaction. Here the matter should have rested, had you not shown us a letter addressed to yourself from the Right Honourable Secretary, which letter you have since thought proper to put into general circulation, and it is employed very unjustly to our prejudice.\*

Though this letter, when we first saw it, appeared exceedingly perplexed, and nearly unintelligible, it was, at all events, perfectly inapplicable to us. The commentaries, however, which we understand have since been made upon it, have been such as to oblige us, in justice to ourselves, as well as to your Lordship, to beg your attention whilst we take the liberty of stating to you the impression it has made upon our minds.

We

\* Mr Smith should have recollected, that his own plausible letter of 1st August, was first circulated among the citizens of Edinburgh.

We entertain the most perfect conviction of the good sense and candour of the Right Honourable writer, and we are sure he is as little liable to be affected by misrepresentations as any man can be; but we think ourselves entitled to say, that if he had condescended to hear us, he neither would have thought as he seems now to do, nor would have expressed himself as he has done to your Lordship. *His informers must have been as unjust as they were insidious.*

We lament, with him, that there should exist any difference of opinion in the Town Council of Edinburgh; but he must be sensible that there is no community, where the most contemptible member, if restless and ambitious, may not become troublesome and offensive even to the most peaceable. For our parts, we are the authors of no innovation;—We have proposed no new measures;—We give our support only to the tried, the attached friends of our representative, and we engage in no unnecessary disputes. Whilst our minds are occupied by the great objects of national concern, and are alarmed even for possible events, we apprehend we could not better discharge our duty to the community than to put the government of the metropolis into the hands of a steady and an approved magistrate, with suitable powers and suitable support; nor, in critical times, could we have made choice from amongst our number of any person so well qualified to fill that important station, either as it regards the high office of First Magistrate, or of his Majesty's Lieutenant for this respectable and populous city.

The term of *partizans* or *factionous*\* can never assimilate

\* The odious term of *partizans* or *factionous*, the world well knows by no means assimilates with the respectable characters of Thomas Smith and William Hall, for their habits are the habits of honor, honesty, and sobriety.



millate with our characters; for our habits are the  
 habits of peace and good order, and we are perfectly  
 positive, that whatever attempts have been made to  
 create a prejudice against us, it is not possible for Mr  
 Dundas, or any man, to believe amiss of our political  
 principles, or of our respect for, and particular attach-  
 ment to himself. Our conduct has been too open  
 and too decided to render suspicion even possible; and  
 we are persuaded that such is your Lordship's candour,  
 that you will entirely justify us from ever having ma-  
 nifested an intention, or done an action, which malice  
 itself could construe into the semblance of indelicacy  
 or disrespect to your Lordship; for we must have out-  
 raged every feeling of our own hearts before we could  
 have been guilty of any thing which could have hurt  
 those of your Lordship. And if the political connec-  
 tion between the Right Honourable Secretary and  
 this city shall continue until we become faulty in this  
 respect, it never can possibly be dissolved.

We feel ourselves much injured by the supposition  
 of a thing which was indeed impossible; for having  
 engaged ourselves to Sir James Stirling, as you have  
 done yourself, we consider that we have not only ac-  
 ted openly, but *in concert with your Lordship*; and we  
 think ourselves entitled to hope, that your Lordship  
 will take an early opportunity to correct the misrep-  
 resentations by which we have been injured in the opi-  
 nion of Mr Dundas, and by which alone he could be  
 induced to write the letter in question. We further  
 hope that you will take the trouble to satisfy our  
 Brethren in the Council, and thereby our fellow Ci-  
 tizens, that our conduct has always been perfectly  
 respectful to your Lordship, and honourable through-  
 out.

Infidious calumny, raised and propagated to serve  
 the

the most improper purposes, shall not be suffered to rest unjustly upon us ; for, as we do not think it consistent with the dignity of the metropolis of Scotland to be directed in its administration by persons unworthy of the honour, neither can we permit them to attain that distinction by disseminating unjust impressions of our connections, of our characters and conduct, when, in conjunction with your Lordship, we have only to tell the truth, and so to *silence aspersions and vindicate ourselves.*

We have the honour to be, with great respect,

MY LORD,

Your Lordship's most obedient,

and very humble servants,

(Signed)

WILLIAM DALRYMPLE.  
THOS. SMITH.  
WM. HALL.

An

AN  
ANSWER, &c.

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*Sub umbra Quercus.*

S I R,

YOUR deep research into the *musty cash books* of that city, in which you had lately the honour to reside as a magistrate, does credit to the mysterious character of your pen, and to the *soundness* of your understanding. I approve of the spirit with which you have come forward to the public: an eager desire for the prosperity of the capital of Scotland could have been your only motive. Pride, ambition, avarice, or the more contemptible passions of revenge and rancour of disappointment, can never be attributed to the independent mind of Thomas Smith, Esq.

An apology for the integrity of your conduct, when no apology was required; a vindication from conspiring in a plot, when no plot was ever heard of; are sufficient proofs, both of the innocence of your intrigues, and the sincerity of your intentions.

Your friendship for the political interest of Mr Dundas, was conspicuously shown by the lively concern you took in exposing to public view a private

corre.



correspondence from that Right Honourable Gentleman, which contained a single grammatical error, most probably occasioned by the inaccuracy of his secretary. Seizing upon that accidental mistake, in order to display your own literary merit, you attracted the public attention by a printed letter, which received its only weight, or consideration, by being a reply to the respectable and worthy representative of the city of Edinburgh. But, Sir, this is deviating from the question. I will not contend with you in point of composition : tropes and figures of rhetoric form as little the province of an active magistrate, as equity and justice the study of a politician.

With respect to the persons to be brought into Council, you assert they were correct in their political principles, and firmly attached to the interest of Mr Dundas. This Sir, in other words, is only playing with the honesty of the public, and insulting their understanding. It is entirely unnecessary to condescend upon names ; as it is well known more than one of the intended counsellors were ballotted from that crew who assembled a few years since for the avowed purpose of expelling his Majesty's ministers, and, for aught I know, to overturn the government of Great Britain. It has been said that M<sup>r</sup> Leod himself even blushed in their company, and that the Honourable the late Dean of Faculty smiled at their insignificance †. These were the men designed by you, and the friends with whom you acted, to give Edinburgh a representative in Parliament, and to interpret

pret

† Those gentlemen, however, I am inclined to believe, never connected themselves with this association : their principles are better.

pret her city laws.—I by no means am of opinion, that Mr Dundas, as a minister, is entirely free from faults; few statesmen are; but, in his private capacity, he possesses every great and good qualification; and now that the Rockingham party\* is extinct, he and his friends are the only persons we have to look up to, for the preservation of our glorious constitution, our rights, and our liberties.

You attempt to throw a slur upon the relations of Mr Dundas, by basely insinuating that they canvassed the Council over and over, and disengaged the members from their honourable obligations. But I should be glad to know who the person was that teased, for days together, the feelings of your bookseller, and dispatched Messrs. Walter Wood, Gregory, and Paterfson, repeatedly down to Mr Hart at Pirneyfield? What was the intention of disturbing so often that little joyful gentleman in his rural retreat? Did this artful mover, who remained *behind the curtain*, imagine the minds of Mr Hill and Mr Hart were composed of the same plastic matter as his own; and that honesty and gratitude were regulated by the same laws as the politics of intriguing statesmen?

It would be an irksome and a painful task to enumerate the several assertions which disappointed ambition, and resentment for defeated hopes, appear to have prompted you to give to the public, in your  
courteous

\* It is not to be supposed that I mean, by the Rockingham party, Messrs. Fox, Gray and Sheridan. The constitutional principles of the original Rockingham party are such as every Briton ought to support. They are expressly laid down in the writings of Junius, Gilbert Stuart, Edmund Burke, and John Wilde. It is a remarkable, though unknown fact, and much to the honour of the capital of Scotland, that the two first of these constitutional writers viz. Junius and Stuart, were one and the same person.

courteous introduction to the City of Edinburgh's Finances. Colonel Crichton, I suspect, can prove your known sincerity, David Lindsay the ingenuity of your invention, and Chamberlain Hay your remarks upon the best of securities.

But I come now to a much more important subject, a business that deserves the attention of every well-wisher to his country, viz. the state of the debt, the revenue, and the expenditure of the capital of Scotland; and doing this I shall take the liberty, Mr Smith, of stating your own questions, only with a different reply.

1<sup>st</sup>, Is the city's revenue rendered as efficient and productive, as it might be by good and proper management? I answer it always was, as will appear from your own statements, until Sir James Stirling was Lord Provost, and Smith, Hall, and others Bailies.\*

2<sup>d</sup>,

\* "I could enumerate (says Mr Smith) various sources of abuse and mismanagement, but I am ashamed to have encroached so much on your time, and shall only at present mention one, i. e. the arrears in the collection of the city's revenue. These arrears, as brought forward for a great length of time back, amounted at

Martinmas 1792, to	L. 5513	8	9 9-12ths
1793,	6121	13	7 11-12ths
1794,	6115	11	2 9-12ths
1795,	5876	1	5 4-12ths
1796, (Mr Hugh Buchan retired),	6877	16	5 6-12ths
1797, (Mr Hay's first year),	7905	1	3 10-12ths
1798, (——— second year),	8442	4	6 3-12ths

Making an increase of 1564l. 9s. 0 9-12ths during the two years of Mr Hay's collection, and if this third year be in the same proportion, I cannot estimate the loss to the City at less than 2000l.!! Is not this a fair confession in Mr Smith, that abuse and mismanagement in regard to the City's affairs have increased since the year 1794; the period when that late Magistrate first became a Councillor? but this is not all, was not the sum of 82l. Sterling, expended



2d, Is the city's expenditure rendered as small, and conducted with as much economy as it might be? I answer it was, until the disputes and cabals of certain council members occasioned the contrary.

3d. What is the amount of the city's stock, and whether it is stationary, on the advance, or on the decline? Your own statement, Sir, I shall entirely follow: and after correcting a few errors, which, perhaps your anxiety for a reform may have occasioned, I hope to prove that the capital of Edinburgh is on the advance and not on the decline. But to do the labour of your calculations all justice, I shall give them the preference of being placed before mine, which are also extracted from the Council Books, though, perhaps, not in the same ingenious manner: The public will then judge for themselves, and those whom curiosity shall urge, may consult the original source.

Mr Smith's state of the sums owing by the city of Edinburgh at Martinmas 1798.

Owing by bond, applied to different public purposes, for which the ale duty is appropriated,	L73,000	0	0
On bond, and promissory notes granted by the Chamberlain, payable on demand,	28,120	12	1
		Due	

pended in the supposed pious purpose of dispatching an embassy of three Councillors to Lochmaben, in order to show the Rev. Pastor of that Parish the road to Edinburgh; and was not the freehold of Heriot's Hospital, according to report, sold much below its value? I could, if I may be allowed Mr Smith's expression, enumerate also many other abuses of the town's revenue in support of the Old Magistrate's assertion, but I have more important facts to dwell upon.

Due to bankers, on various accounts, exclusive of interest,	21,686	0	9
Life annuities applicable to the proper revenue,	L. 2412	12	6
Leith harbour,	928	19	2

---

L. 3351 11 8

I have been unable to come at the principal sums which have been received by the city for these annuities; I know of no account of them any where, except in a private book belonging to Mr Gray; but the debt thereby contracted cannot be reckoned at less than

30,000 0 0

Due to the collectors of the cels on account of the City Guard,

2,800 0 0

Due to agents before the courts of law, &c. nearly

2,000 0 0

Due on Leith Harbour,

2,222 0 6

With other articles which I cannot enumerate.

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But the above amounts to L. 160,828 12 10

State of the real sums owing by the City of Edinburgh at Martinmas 1798.

Owing by bonds applied to different purposes,

L. 59500 0 8

On bonds and promissory notes granted by the Chamberlain, and payable on demand,

26,693 1 0

The sums to Bankers including interest only amount to

19000 0 0

The debt contracted by annuities,

3,430 0 0

Due to the Collectors of the cels on account of the City Guard,

2300 0 0

The sums due to Law Agents don't exceed  
at most 130 ol.

Due on Leith harbour, 1300 0 0

L. 136445 1 0

The difference of these two statements is therefore  
24,383. 118. 10d. This sum alone, Sir, would make  
a tolerable fund, it would prevent many a lame duck  
from sinking.

Mr Smith's statement of the City's expenditure  
from Martinmas 1797 to Martinmas 1798.

Ministers stipends, presentors, and school- masters salaries,	L. 3362 14 2 $\frac{1}{2}$
Annual salaries to Lord Provost, clerks, servants, &c.	3215 10 1 $\frac{1}{2}$
Charitable purposes ( <i>the least conspicuous article of the whole</i> ),	459 17 5
Land, cels, and fen duties,	1219 17 10
College of Justice,	798 17 8
Warranted by acts of Council,	1358 3 8 $\frac{1}{2}$
Tradesmen's accounts, chargeable on pro- per revenue,	1045 2 8 $\frac{1}{2}$
Disbursements for public works, on ac- count of the ale duty,	868 6 4 $\frac{1}{2}$
Cleaning the streets,	552 1 1
Payments on account of the extended royalty, cansewaying, &c.	3010 18 10
Liferent annuities (exclusive of 928l. 19s. 1 $\frac{1}{2}$ d. secured on Leith harbour)	2422 12 6 $\frac{1}{2}$
Lawnmarket communication,	600 6 6 $\frac{1}{2}$
Preserving the public peace,	136 15 0
Principal and interest of borrowed money (principal 4565l.)	5853 16 5
D	Incidental



Incidental payments, including property purchased in the Luckenbooths,	3224	1	7
Water road to Leith,	94	13	1
New supply of water	974	19	10 <sup>6</sup> / <sub>12</sub>

L. 29138 17 2

Deficient on College, Dean of Guild, and Leith harbour revenues,	1602	19	5
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L. 30741 16 7

Deduct, paid of borrowed money,	4565	0	0
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Total expenditure, including 3000l. paid for houses, &c. in Luckenbooths, which if deducted, would leave 23,176l. 16s. 7d for the ordinary and regular expenditure of the City, L. 26176 16 7

Real statement of the City's expenditure from Martinmas 1797 to Martinmas 1798.

Ministers stipends, &c.	£. 3113	5	0
Salaries of the Lord Provost, Clerks, &c.	2345	0	0
Charitable purposes,	900	0	0
Land, cess, and feu duties,	1297	13	4
College of Justice,	823	10	0
Warranted by acts of Council,	910	8	3
Tradesmen's accounts, &c.	833	0	0
Disbursements for Public works, on account of the ale duty,	750	0	0
Cleaning the streets,	320	0	0
Payments on account of the extended royalty, &c.	2130	9	0
Liferent annuities	2422	12	6 <sup>5</sup> / <sub>12</sub>
Lawnmarket communication	430	5	0
Preserving the public peace,	70	0	0 <sup>5</sup> / <sub>12</sub>

The

The interest upon 60,000l of borrowed money, as the ale duty is sufficiently adequate for the remainder, viz. 76445l. 1d.	3000	0	0
Incidental payments, &c.	2540	0	0
Water road to Leith,	42	3	0
New supply of water,	563	0	0

L. 21901 6 17<sup>2</sup>

The deficiency on College, Dean of Guild, and Leith harbour revenues cannot exceed,	1100	0	0
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L. 23001 6 17<sup>2</sup>

Deduct paid of borrowed money,	4565	0	0
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Total expenditure, L. 18436 6 17<sup>2</sup>

Mr Smith's statement of the City revenue from Martinmas 1797, to Martinmas 1798.

Annuity, seat rents, multures, and assessments,	L. 4651	18	9 <sup>2</sup>
Sets by roup, including shore dues,	5060	5	5 <sup>2</sup>
Water duty,	1043	11	0
Tack duty of dung,	453	9	0
Vassals compositions,	223	16	1 <sup>2</sup>
Feu duties in Extended Royalty,	1845	4	5 <sup>2</sup>
Ditto in Ancient Royalty,	665	16	5 <sup>2</sup>
Tackduties in ditto,	1112	1	5
Feu duties of mills,	211	13	4
Ditto in Leith, Canongate, and Portsburgh,	67	3	11 <sup>2</sup>
Incidental articles of revenue,	591	4	6 <sup>2</sup>

Total ordinary revenue, L. 15926 3 6<sup>2</sup>

To

To pay 23,176l. 16s. 7d. of ordinary ex-			
penditure, being a deficiency of above			
7000l. per annum.			
We received in said year for lots of ground			
fold in York Place, L.4442 19 11½			
Lawnmarket communication, 43 13 6			
Interest of money lent the			
ale duty, 1000 0 0		5486 13 5½	
		<u>L. 21412 16 11½</u>	

Real state of the City's revenue from Martinmas  
1797, to Martinmas 1798.

Annuity, seat rents, &c.	L. 6420 7 3
Sets by roup including shore dues,	7300 10 0
Water duty,	1532 1 6
Tack duty of dung,	346 0 0
Vassals compositions,	297 5 4
Feu duties in Extended Royalty,	2100 0 0
Ditto in Ancient Royalty,	730 4 0
Tack duties in ditto,	1347 9 10½
Feu duties of mills,	211 13 0
Ditto in Leith, Canongate, and Portsburgh,	67 3 11½
Incidental articles of revenue,	1900 0 0

Total ordinary revenue,	L. 22252 14 11½
Sums received for lots of ground, fold in	
York Place that year, L.4442 19 11½	
Lawnmarket communication, 43 13 6	
Interest of money lent the	
ale duty, 1000 0 0	
	<u>5486 13 5½</u>

Town's revenue in 1798,	L. 27739 8 4½
Town's expenditure in 1798,	18436 6 1

Balance in favour of the town	L. 9303 2 2½
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In this, Sir, the melancholy situation of the city's finances, which you wish to represent? An overplus of 9,303l. 2s. 2d per annum, in not a long period, would of itself, without any stock at all, have paid off the present debt; but the capital of Edinburgh happily is superior to their debt; and their only intention of borrowing money, as you must well know, is only to improve the principal, in the same manner as an honest banker increases his fortune.

You have condescended to give an explanation of the word *honourable* as applied to the friends of Mr Dundas; and the explanation you have given, I must confess, does by no means disgrace those sentiments which I entertain of your character. But having performed the duty incumbent upon every old Magistrate, I shall only make a few observations and then take my leave of you for ever. You have much to answer for, not only by attempting to deceive the public, but by exposing the present Lord Provost to political disquiet in the midst of family calamities. Your history began to be important only at that period when you was employed by a well known mercantile house to arrange the state of their affairs. It was an honourable office, and executed with all that ingenuity which was expected. Their business required a person who had an ingenious turn for the deepest calculations, and they found this man in *Thomas Smith, Esq.* Had you rested here, and had not ambition carried you farther, you would not now have suffered the disgrace of a mortifying defeat, which has made you ridiculous and contemptible even to your friends. Even the unsuspecting mind of Sir James Stirling, is said to have taken the alarm at your late conduct. He saw and felt the feelings of the public every time he entered the Royal Exchange; and most  
certainly

certainly at that moment when he met Convener Ranken at the Cross he meant to have resisted, had not his own private distresses prevented his mind from embracing a determination that would have done him honour.

To recruit your spirits, and to purify your blood, from the noxious qualities of French wine, I understand you mean to take the waters of Harrowgate. I should however recommend those of Buxton in preference; they flow from the Devil's Peak in Derbyshire, and are better qualified to remedy those diseases with which you are afflicted. I sincerely wish they may have the happy effect; and that this short answer to your late well told Council speech may be a profitable instruction for your future life. I hope it will teach you prudence enough not to attract the notice of the public to a person, who (unless for the respectable office he lately held) would have passed without observation.

#### AN OLD MAGISTRATE.

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The Old Magistrate having stated the debt of the city, for which the ale duty was appropriated, at 59,500l.—and the Town Council, in their answer to Mr Smith, having acknowledged that the list of the debts of the city as stated by him at 73,000l. was perfectly fair; the public may naturally imagine that the statement given by the Old Magistrate was either fictitious or erroneous: but this idea will immediately vanish upon a proper consideration, both of the nature

ture of this debt and of that of the ale duty ; and it is hoped, that the statement given by the Old Magistrate will be found, not only perfectly just, but conformable to the explanation given by the present Magistrates of Edinburgh.

This debt, say they, is at its full amount, 73,000*l*. but Mr Smith in enumerating the different sources of annual revenue, entirely omitted the ale duty ; and, in the most fallacious manner, displayed to the eyes of the public this immense debt of 73,000*l*. as an enormous burden on the city ; while at the same time he kept out of view the ample fund appropriated to pay it, which was secured by act of Parliament to defray the principal as well as the interest ; for it can be fully proved, that the ale duty has not only exceeded the interest, but ever since the year 1697 has furnished a sinking fund sufficient, at all times, to defray the debts incurred.

By the city's books it appears that when this act of Parliament was obtained, the ale duty was farmed out, or let, by public roup for a term of fifteen years :

		Scots		Scots	
2 years tack	Ending 1st July	1697	Yearly tack duty	L. 46666	13 4
3 years tack		1699		48400	0 0
2 years tack		1701		49600	0 0
2 years tack		1703		53600	0 0
3 years tack		1706		58800	0 0
2 years tack		1708		57200	0 0
2 years tack		1710		64400	0 0

Sum in fifteen years,

L. 816133 6 8

It is, however, necessary to observe that before the Union, the tacks of the towns' impost, as well as the tacks of the customs and excise of Scotland,

Carry over

L. 816133 6 8



Brought forward

L816133 6 3

contained freedoms and conditions in favours of the tackmen in case of war, famine, &c. and in these fifteen years, it appears, they were allowed the following deductions—

Allowed by decret of the Lords out of the tack duties,  
1696 and 1697

L3397 1 11

Allowed by decret of the Lords an ac-  
count of the famine, out of the tack  
duties 1698 1699

3000 0 0

Allowed out of the tack duties 1700

2083 0 0

More allowed by decret

2100 0 0

Sum of allowances deduced from the  
tack duties

10380 1 11

L805753 4 9

The 1-15th which is the medium thereof

33703 10 12

Reduced into sterling money, 4475l. 5s. 10d. 11-12ths; which will appear, from the following statement of the debts due by the city at Lammas 1710; and of the sums paid off in six years thereafter, to have been, even at that period, when the surplus of the ale duty was not so great as now, fully adequate for paying off the principal in a short time:

	Scots.	Payments in Scots.
The debts due by the city at Lammas 1710 amounted to	L530000 0 0	
Interest from Lammas 1710 to Lammas 1711	29130 0 0	
Sum	559130 0 0	
First payment	60000 0 0	60000 0 0
Remains	499130 0 0	
Interest to Lammas 1712	27453 0 0	
	546603 0 0	Sum

	Scots	Payments in Scots.
Sum.	526603 5 0	
Second payment	60000 0 0	
Remains	466603 5 0	60000 0 0
Interest to Lammes 1713	23664 3 6	
Sum	492266 8 6	
Third payment	60000 0 0	
Remains	432266 8 6	60000 0 0
Interest to Lammes 1714	23774 13 0	
Sum	456041 1 6	
Fourth payment	60000 0 0	
Remains	396041 1 6	60000 0 0
Interest to Lammes 1715	23927 2 1	
Stipends to French ministers	1333 6 8	
Sum	417671 10 3	
Fifth payment	60000 0 0	
	357671 10 3	60000 0 0
	17883 11 6	
	1333 6 8	
Sum	376888 8 5	
Sixth Payment	60000 0 0	
	316888 8 5	60000 0 0
		1.360000 0 0

It therefore appears, that in the period of only six years 360000l. Scots, or 30,000l. Sterling was paid off, and the original debt, viz. 530,000l. Scots, or 44,166l. 13s. 4d. decreased to 31,688l. 8s. 5d. Scots, or 2640l. 14s. Sterling.—In nearly also the same ratio have the debts to which the ale duty has been appropriated, ever since the year 1716, to 1760, been

been paid off: but although since 1760, the ale duty has increased, yet on account of the number of improvements made in the city, and its environs, the ratio of payment cannot be estimated at more than 1500l. per annum. Even this sum has already accumulated to 20,927l. 11s. 1d. which has been employed, as the Old Magistrate has justly observed, instead of paying off the principal to increase the City's funds, by useful purchases and improvements. Still, however, this 20,927l. 11s. 1d. remains to be deducted from the original debt; but the original debt the Old Magistrate had estimated at 80,427l. 11s. 1d. having included in that sum 7427l. 11s. 1d. of what Mr Bruce, as well as Mr Smith, places to account of the Bonds and Promissory notes granted by the Chamberlain.—Therefore, deducting 20,927l. 11s. 1d. from 80,427l. 11s. 1d. there remains 59,500l. of real debt at this moment, as stated by the Old Magistrate: but Mr Bruce has very justly observed, this ought to be considered as no debt, because the ale duty in not a long period will pay it off.—It is therefore most astonishing and inconceivable, how Mr Smith, knowing all this to be true, should have the boldness, or rather the ingenuity, to assert, that the ale duty barely pays the interest of the 73,000l. and the prestations.

Having now, most explicitly shown, that the Old Magistrate and Mr Bruce, have only differed by placing some of the debts to different accounts; at the same time that their calculations perfectly agree, I shall proceed, after inserting the Impartial Citizen, to vindicate those two Gentlemen, from what has been falsely alledged, viz. their endeavouring to asperse the private character of Mr Smith; and in doing this I hope to show that the baseness attached to scandal



dal was their most remote idea. Indeed, such a supposition can only be entertained by certain persons who have volunteered in supporting Mr Smith's city address, and of similar minds to two scriblers, who amused for a few nights, the Goddeffes of Stephen Kemble's Theatre, by two obscure pamphlets, the one entitled the Theatrical Censor, the other bearing the more witty appellation of Timothy Plain.

To

THOMAS SMITH Esq.

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SIR,

A LIBERAL education, an acute genius, and a comprehensive understanding, have given you a command over language which few men enjoy. The seemingly illiterate magistrate who made a reply to your late council address, used a stile suited to his capacity, and which he probably imagined most became the circumstances of the occasion: he wrote intrigue, dishonour, and duplicity, in every sentence, to express his meaning; in the same manner as a wretched painter would deform the most beautiful picture by daubing;—here is moss, there is grass. But every character, in appearance, should fit his profession. Flowing robes only grace the accomplished senator, the shield and the helmet the warlike soldier, and clothes of many colours the mercenary bankrupt.

You begin your address by informing the public, that you were persuaded those matters which you intended to unfold would prove both interesting and agreeable. Interesting they certainly are, but I am  
much

much afraid they have been disagreeable to many. To show that the capital of your native country is in a state of bankruptcy, is certainly not one of the most pleasing discoveries; nor is the attempt to prove the fact one of the most laudable labours: it neither merits a seat in Parliament, nor even a pension upon the apostate's list.

You next insinuate that Convener Ranken, amongst others, accused you of having formed a plot. This conveys a sneer equally worthy of your character, as it was descriptive of your intention. It is of little moment to the public to enquire by whom the charge was conceived. I only ask, whether or not it be true, and of what species the plot was? Was it a plot of treason? was it a plot of sedition? was it a plot of overturning the religion of the country, and joining with the missionary tribe? or, was it, as you yourself assert, a plot to display before the public the melancholy state of the finances of Edinburgh? No, Sir; it was none of these. Firmly convinced of your loyalty, I cannot allow you the epithet of a traitor, or disturber of the peace; and if I can divine your sentiments on religion, you are not entitled to the company of Haldane or Hill. The scurrilous reply of the Old Magistrate clearly proves your only intention was to become city representative yourself.

Your next reflection is, that, as Convener Ranken owed his high rank in the Council to your personal labour and exertions last year, he ought to have been the last man to forsake you. This, Sir, is a peevish expression of resentment, and by no means accords with that sober discretion you usually consult: it would have graced the pages of the Old Magistrate, but not those of Mr Smith. Even although Mr Ranken had been



been inconsistent, which was not the case, it could not have tended in any shape to exculpate you.

The address next proceeds to an attack upon Mr Hay's character, and a defence of your own. It would have been more consistent, perhaps, to have confined yourself to the last. But anger has some claim to indulgence, and railing is usually a relief to a disappointed mind. You seem to be a lawyer as well as a banker, Sir, and therefore know upon what occasions a talent for misrepresentation should be exerted.

Your motive for abolishing the usual city election dinner, and for regulating the petty disbursements in the Council Chamber, as a means of increasing the revenue of the town, recalls to my memory a whimsical proposal suggested by the late Earl Howe, (who, notwithstanding, was a brave Admiral, and a good man, though not a politician,) of decreasing the national debt, by depriving the clerks of the Admiralty of their customary Christmas gift, viz. a quire of paper, a red letter-book, and a dozen of quills! Mr Dalrymple's idea of cutting off one or two of the yearly public entertainments, and to drink no French wine, was a measure certainly proper and worthy of his character.

With respect to the statement you have given of the city's revenue; as I never was a magistrate, or a councillor, I must stand excused from making any observations upon their accuracy, farther than, as you yourself have told us, the council books were unintelligible to the Lord Provost, to Mr Gray, and to Mr Buchan, as well as to Chamberlain Hay. I may reasonably presume they were equally mysterious to you; otherwise your known abilities, and the apparent

ent accuracy with which the several articles of expenditure and revenue seem to be stated, would confirm me in the truth of the melancholy states your ingenuity has produced; but, from your own expression, I am entitled to regard them only as a snare to the unwary.

When at Michaelmas 1796 you became a member of the Lord Provost's committee, you had a commanding example of every great qualification in the person of Mr Elder. Conscious of his own integrity, the conduct of that venerable magistrate in council was directed by nothing but the virtues of justice and equity. He considered himself as independent both of the city representative and the factions of council. He was heard by both with deference and respect. The citizens of Edinburgh looked up to him as their protector, and he regarded them as his children. When it was the will of Providence to afflict him with disease, he submitted to his misfortune with feeling, but not without dignity. The tears of his country were the mourners of his death. Consider for one moment that illustrious character; think what he was in this country, and then reflect upon yourself.

Admitting, however, that you deserted by mistake those principles which ought to have directed your conduct, and that party which introduced you into council; let us see with what industry and activity you have been carrying your own schemes into execution.

From day to day, from week to week, and from year to year, you have deferred, by your own unsought confession, every plan that could have the smallest effect upon meliorating the affairs of the city. Motion upon motion was the only proof you gave of  
your

your abilities ; protest upon protest that of your judgment.

The variety of remarks which have been made upon the Old Magistrate's answer, and upon the name of the writer, naturally induced me to examine, with more than ordinary care, the contents of his letter, notwithstanding the shamefully scurrilous style he has adopted. Now, Sir, I found every fact stated by him to be literally true. I not only discovered that Mr Hill and Mr Hart, but Messrs Henderlon, Gilchrist, and Wright, were repeatedly teased by your messages ; and that the party you wished to introduce into Council was most inimical to the interest of Mr Dundas. How, therefore, can I give ear to that fullsome applause which you bestow, in the stile (if I may be allowed the rude and vulgar expression) of a sycophant upon your worthy representative ?

Mr Smith, if I was your personal enemy, I would pity and forgive you. You have every claim to compassion that can arise from the disappointment of your intentions. Your disgrace from the Town Council of Edinburgh, of itself, would disarm a private enemy of his resentment, and leave no consolation to the most revengeful temper.

But for the account you have given of the city revenue and expenditure, you have no claim to indulgence. Nothing less than a solemn recantation can possibly heal the wound you have given to the finances of this town ; nor will any thing else be accepted of as a vindication of your conduct. Recollect, Sir, the grief, the misery, and the distress, your pamphlet has occasioned ; remember how many widows, how many orphans, what aged and infirm, have all their future dependence placed in these funds. Was it to produce these melancholy effects you abandoned the  
Elder



Elder interest? Was it for this you have given up your best friends, and incurred the displeasure of the Right Honourable Secretary? I only speak the truth, and candidly state a fact which you have committed, which strikes directly at the happiness of the inhabitants of Edinburgh. I should be sorry that you would imagine I attempted to blast your reputation by indirect or ambiguous insinuations. Probably, if you are revengeful enough to take advantage of the provisions in a certain Act of Parliament which the necessity of the times has occasioned, you may find out both who the Old Magistrate and I are. But supposing we are known, whether will you or we approach the Cross with most confidence? Will the public regard a person, who has attempted to prove their city in a state of bankruptcy, in the same light with those who have come forward and endeavoured to detect his designs? A candid acknowledgement of your faults can alone save you from the reproaches even of the lowest of the people. To the world this will appear to be, at least, one honourable action of your life. If you do not, experience, I fear, will inform you of the necessity of retiring from that capital which you wish to represent now, as quickly verging towards the precipice of ruin.

I thank God that no impudence under the shape of human being will be able to deny this charge I have fixed upon you, nor your enmity towards Mr Dundas; nor you yourself, nor your friend Richard Roe, be he who he will. Even the countenance of your confidential companion the hosier, appears to fail him, and he seems to blush whenever the name of the Exchange is mentioned.

But I am afraid your principles have taken root too deeply, and that you will not condescend to make

the public those generous amends, which an incumbent duty, and the injury you have done them, require. I suspect you have listened too long to the advice of certain friends, with whose mercantile interest perhaps you are closely connected, and who probably were the means of misleading you in your late unaccountable conduct. The road of virtue is, however, always open; repentance never comes too late. Remember, although the scurrilous, though honest, Old Magistrate, has declined all future connection with you, other batteries more formidable may open.

#### AN IMPARTIAL CITIZEN.

Of these two writers, the Old Magistrate and the Impartial Citizen, the former indeed appears to be a little scurrilous; but this proceeds entirely from a particular style of language to which he has been long accustomed, and from a natural aversion to conform to the modern manners of affected politeness. This honest character was not bred in the school of deceit and rascality; in the days of his youth men spoke their thoughts free and undissembled, without being clothed in the language of satire, or adorned with the robes of flattery. The property of the industrious was not then sported with; and to erect fortunes upon the ruin of individuals was not termed the fashion of the times.

To

To Mr Smith's ingenuity, his genius for calculation, and elegance of style, in letter writing, the Old Magistrate however seems to give all due praise; and as a further proof of his abilities in the latter department, his correspondence with Provost Elder, last season, was inserted by the particular desire of the Old Magistrate, who intended to have favoured the public with several other letters written by Mr Smith, particularly two addressed to a friend, one dated the 27th of November 1787, and the other 29th of the same month; but he has since been informed that, though these letters have already appeared in print, Mr Smith still considers them as private correspondence, not to be exposed to vulgar eyes, or to be profaned by the unhallowed touch of a man of straw; and being most probably of opinion that the public were already fully satisfied with his epistolary abilities, the Old Magistrate, not to offend the natural modesty of Mr Smith, has suppressed the publication.

It therefore plainly appears the Old Magistrate's intention was only to combat Mr Smith in his politics and his statements of the city's revenue, and by no means to attack his personal character, as has been imagined.

In the Impartial Citizen there is not the least shadow of personal pique or animosity, for he openly declares his sentiments in the following passage: "If I was your personal enemy, Mr Smith, (says the Citizen) I would pity and forgive you; you have every claim to compassion that can arise from the disappointment of your intentions; your disgrace from the Town Council of Edinburgh, of itself, would disarm a private enemy of his resentment, and leave no consolation to the most revengeful temper."

A letter has lately made its appearance from a  
Burgess



Burgefs and Guild Brother of Edinburgh to his fellow citizens, *printed by Mundel & Son*; which from its style appears to be the production either of Mr Smith's bosom friend Richard Roe, or his confidential companion the Hosier. This accurate pamphlet first attempts to detect the Old Magistrate's statements in two mistakes; first, in an error of 1000*l.* in his statement of the town's expenditure; and secondly, for not assigning a proper cause for deducting 4565*l.* of borrowed money, from the gross amount of the expenditure. With regard to the first mistake, it arose merely from an error in the press, by setting down 2940*l.* for incidental payments, in place of 1940*l.* the sum which was placed in the Old Magistrate's manuscript. This error unluckily was not observed by the person whom the Old Magistrate employed to correct the press, until it was taken notice of by this Guild Brother; for which discovery, the Old Magistrate will certainly return his thanks as soon as he arrives in town: but with respect to the second mistake; if the Burgefs had been pleased to pay a little attention to the statement, he would have immediately discovered the cause of deducting 4565*l.* of borrowed money from the expenditure. The Old Magistrate includes in his account of disbursements, the interest upon 60,000*l.* of borrowed money, which Mr Smith does not. This, together with the surplus of the ale duty, which is appropriated to a sinking fund, ought certainly to balance the 4565*l.* of borrowed money, which falls accordingly to be deducted from the gross amount of the expenditure.

The Burgefs next proceeds to detect an error of 1302*l.* in Mr Bruce's certificate, where he certainly is correct; but this error ought to be attributed to Mr Bruce alone, as the writer of the city's answer, gives  
Mr

Mr Smith credit for the difference between 29,421l. 12s. 1d. and 28,120l. 12s. 1d. For he says, Page 20. "On the whole, therefore, of this article of 28,120l. 12s. 1d. it appears that Mr Smith is not only inaccurate in his own total to the amount of 3928l. 14s. 8d. but in his particular items, has charged two articles twice over, from which deduct his undercharge of 1302l. and there still remains an overcharge of 2626l. 14s. 8d." As the Burgess happened to discover this error in Mr Bruce, how astonishing is it, that in a few pages after, he should fall into the very same mistake himself! for says he, in Page 11th, "I am therefore inclined to think Mr Smith wrong in this sum, as well as in 1706l. 14s. 8d. of the debt due on City Guard; and that these two sums making 3928l. 14s. 8d. should be deducted from the amount of his statement of the town's debt," agreeing precisely with Mr Bruce.

Having now performed the task imposed upon me by the Old Magistrate, I shall take my leave of Mr Smith, and his friends, by addressing to them the following lines, which have lately appeared in a London morning paper\*, with a singular inscription, which I dare not repeat for fear of being thought scurrilous.

———You were used

To say extremity was the trier of spirits;  
That common chances, common men could bear;  
That when the sea was calm, all boats alike  
Shew'd mastership in floating.—Fortune's blows,  
When most struck home, being deeply wounding, do  
Break stoutest hearts.

CRITO.

\* The Morning Herald of 24th Oct.

C. STEWART & CO.?  
Forresters Wynd.

My dear Sir,  
I have the honor to acknowledge the receipt of your letter of the 10th inst. in relation to the matter of the 1st inst. and in reply to inform you that the same has been forwarded to the proper authorities for their consideration. I am, Sir, very respectfully,  
Yours, &c.

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